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|  | **क्षेत्रीय क्षमता निर्माण एंव ज्ञान संस्थान, जयपुर**  **Regional Capacity Building and Knowledge Institute, Jaipur** |

**Training Course: Commercial Audit with focus on Provision of Companies Act, 2013**

**(16.06.2025 to 20.06.2025)**

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| **Date & day** | **Session** | **Time** | **Contents** | **Name of Faculty** |
| 16.06.2025  Monday |  | **09.50 AM** | **Inauguration** | **Principal Director, RCB&KI, Jaipur** |
| I & II | 10.00 AM to  01.00 PM | Definition of Government Companies and Corporations, Mandate for audit by CAG (under DPC, Companies Act, specific laws), Role of Statutory Auditors | Shri Vinod Kr. Sharma, Retd. SAO (Comm.) |
| III & IV | 2.00 PM to  05.00 PM | Applicability of Accounting Standards, applicability of Ind AS, brief introduction to important Ind ASs: Ind AS 16 (PPE), 36 (Impairment), 38 (Intangibles), Ind AS 115 (Revenue) and Ind AS 19 (Employee Benefits). | Ms. Swati Maheshwari,  Chartered Accountant, Jaipur |
| 17.06.2025  Tuesday | I & II | 10.00 AM to 01.00 PM | Key constituents of Corporate Governance, Board of Directors, Audit Committee, Board Meetings, Annual General Meeting, Extra General Meeting, Corporate Social Responsibility, Remuneration to Directors. | Shri Piyush Dhallaiya Chartered Accountant, Jaipur |
| III & IV | 2.00 PM to 05.00 PM | Provisions of Companies Act regarding Accounts, Annual Financial Statement and Audit, Schedule III (format of AFSs) under Companies Act 2013. | Shri P. K. Jain, Sr.AO (Commercial)  O/o The Accountant General (Audit-II), Jaipur |
| 18.06.2025  Wednesday | I & II | 10.00 AM to 01.00 PM | Process of Supplementary Audit, Workflow of supplementary audit: from receipt of accounts to comment finalization, Preliminary scrutiny of financial statements, Vetting of statutory auditor’s report, Interaction with PSU management and auditors | Shri Vinod Kr. Sharma, Retd. SAO (Comm.) |
| III & IV | 2.00 PM to 05.00 PM | Audit of items of Financial Statements (Balance Sheet, Profit & Loss Account and Cash Flow), Opinion on the Financial Statements. | Shri P.K. Jain, Sr.AO (Commercial)  O/o The Accountant General (Audit-II), Jaipur |
| 19.06.2025  Thursday | I & II | 10.00 AM to 01.00 PM | Provisions related to Consolidated Financial Statements (CFS) in Companies Act, Components of a group (subsidiaries, associates, JVs), Ind AS 110/111/112 (Consolidation and JVs). **Audit of CFS.** Guidance Notes on audit of CFS, reporting on audit of CFS by SAs. **Case Study.** | Shri Piyush Dhallaiya Chartered Accountant, Jaipur |
| III & IV | 2.00 PM to  05.00 PM | **Public Private Partnerships (PPPs) by PSUs**, Types of PPP models. Guidance Note on Audit of PPP. **Case studies on PPPs by PSUs in Rajasthan** and audit observations related to PPPs. | Shri Anand Prakash Sharma, Sr.AO (Comm.)  O/o The Accountant General (Audit-II), Jaipur |
| 20.06.2025  Friday | I & II | 10.00 AM to  01.00 PM | Reporting on supplementary audit, Format for audit certificate (qualified, unqualified, disclaimer of opinion, adverse opinion), SAR, Discussion/**Case Study** on important/significant supplementary audit comments. | Shri Vinod Kr. Sharma, Retd. SAO (Comm.) |
| III | 2.00 PM to  03.15 PM | Holistic Wellbeing – Yoga Practice | Dr. Aanya Bora |
| IV | 3.45 PM to 05.00 PM | End Course Assessment, Feedback and Valediction | Principal Director,  RCB& KI, Jaipur |

**S K Jain**

**COURSE DIRECTOR**